

State of Hawaii  
**Cigarette and Tobacco Products**  
**Monthly Tax Return**  
Chapter 245, HRS, as amended

**CAUTION:** Use this form for sales or use of cigarettes and tobacco products after August 31, 1997.  
Use Form M-19 (Rev. 1996) for sales or use of cigarettes and tobacco products before September 1, 1997.  
Use Form M-19 (Rev. 1971) for sales or use of cigarettes and tobacco products before July 1, 1993.

Check one: ☐ Original ☐ Amended

Name	Month	Calendar Year
Doing Business As	Cigarette & Tobacco Products License Number	
Mailing Address	Contact Name	
City, State, Zip Code	Telephone Number	

**CIGARETTES**

**TOTAL WHOLESALE VALUE**

1. Number of cigarettes sold at wholesale during the month.....	\$		1	
2. Number of cigarettes sold at retail during the month.....	\$		2	
3. Number of cigarettes used during the month subject to the tax .....	\$		3	
4. Total number of cigarettes sold and used during the month (add lines 1, 2, and 3) .....			4	
5. Less non-taxable sales (from schedule on back of form) .....			5	
6. Total taxable cigarettes (line 4 minus line 5) .....			6	
7. Tax @ \$.04 per cigarette (multiply line 6 by \$.04) .....			7	

**TOBACCO PRODUCTS**

8. Wholesale sales for the month .....		8		
9. Retail sales for the month.....		9		
10. Taxable use of tobacco products .....		10		
11. Total tobacco products (add lines 8, 9, and 10) .....		11		
12. Less non-taxable sales (from schedule on back of form) .....		12		
13. Total taxable tobacco products (line 11 minus line 12) .....		13		
14. Tobacco tax (multiply line 13 by 40%).....		14		
15. Total Cigarette and Tobacco Taxes Due (add lines 7 and 14) .....		15		
16. Penalty (5% per month to a maximum of 25%) .....		16		
17. Interest (8% per annum).....		17		
18. Total Amount Due With Return (add lines 15, 16, and 17) .....		18		

I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Cigarette Tax and Tobacco Tax Law.

**NOTE:** This return with remittance must be submitted to the Tax Collector, State of Hawaii, in your taxation district on or before the last day of the month following the closing date of prior monthly accounting period. A seller licensed under this chapter must list non-taxable sales on back of return form.

SIGNATURE \_\_\_\_\_

TITLE \_\_\_\_\_ DATE \_\_\_\_\_

**LIST OF NON-TAXABLE SALES**

(1) Sales to the United States, including any agency or instrumentality thereof; (2) Sales made under section 212-8, HRS, to any common carrier for consumption out-of-state by the crew or passengers on such carrier; (3) Sales by wholesalers from U.S. licensed bonded warehouses to foreign fishing vessels and to common carriers for out-of-state consumption by the crew or passengers.

INDICATE TYPE				
C=Cigarettes TP=Tobacco product	Name of Purchasers (Designate (1), (2), or (3), whichever applies, before the name of the purchaser.)	Number of Cigarettes	Wholesale Value	
			\$	
			\$	

Act 331, Session Laws of Hawaii 1997, amends chapter 245, HRS, to impose an excise tax of 4 cents for each cigarette sold, used, or possessed by a wholesaler or dealer after August 31, 1997, and 5 cents for each cigarette sold, used, or possessed by a wholesaler or dealer after June 30, 1998. This form reflects the cigarette tax rate imposed for the period after August 31, 1997 to June 30, 1998. An excise tax of 40 percent of the wholesale price of tobacco products other than cigarettes is also imposed.

**DEFINITIONS**

"Cigarette" means any roll for smoking made wholly or in part of tobacco, irrespective of the size and shape and whether or not the tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.

"Tobacco products" means tobacco in any form other than cigarettes, that is prepared or intended for consumption by, or the personal use of, humans, including cigars and any substitutes thereof other than cigarettes which bear the semblance thereof, snuff, chewing tobacco, and smoking tobacco.

"Wholesale price", in addition to any other meaning of the term, means in the case of a tax upon the use of tobacco products, or upon a sale not made at wholesale: (1) If made by a person who during the month preceding the accrual of the tax made substantial sales to retailers of like tobacco products, the average price of the sales, and (2) If made by any other person, the average price of sales to retailers of like tobacco products made by other taxpayers in the same county during the month preceding the accrual of the tax.